

Retention and Classification Report

Agency: Garfield County School District (Utah) (417)

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Records Officer Annette Orton

24428	Annual audits and financial statements
24427	School board minutes

AGENCY: Garfield County School District (Utah)

SERIES: 24428

3

TITLE: Annual audits and financial statements

DATES: 1968-

ARRANGEMENT: Chronological

DESCRIPTION:

These are reports prepared by external auditors examining and verifying the school district's financial activities for the year. "The audit required for any fiscal year shall be completed within six calendar months after the close of the fiscal year" (UCA 51-2-2 (1995)). The audit is required to include "the financial statements; the auditor's opinion on the financial statements; a statement by the auditor expressing positive assurance of compliance with state fiscal laws identified by the state auditor; a copy of the auditor's letter to management that identified any material weaknesses in internal controls discovered by the auditor and other financial issues related to the expenditure of funds received from federal, state, or local governments to be considered by management; and management's response to the specific recommendations" (UCA 51-2-3(1) (1995)).

RETENTION:

Retain permanently.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule SD 5, Item 4.

AUTHORIZED: 09/17/2002

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

AGENCY: Garfield County School District (Utah)

SERIES: 24428

TITLE: Annual audits and financial statements

(continued)

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

Microfiche master: Retain in State Archives permanently with authority to weed.

Microfiche duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

Fiscal Legal

PRIMARY CLASSIFICATION:

Public

AGENCY: Garfield County School District (Utah)

SERIES: 24427

3

TITLE: School board minutes

DATES: 1915-1960; 1990-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 0.20 cubic feet.

DESCRIPTION:

These are minutes of regular and special meetings of the Board of Education. They are used to document the actions and decisions of the Board. School board minutes record the adoption of annual budgets; the approval of expenditures; discussions of district policies. These minute books include the time and place of meeting, board members absent and present, summary of proceedings and decisions made by the board.

RETENTION:

Retain permanently

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule SD 15, Item 2.

AUTHORIZED: 09/17/2002

FORMAT MANAGEMENT:

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Paper: Retain in Office permanently after being microfilmed.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

Microfilm duplicate: Retain in State Archives permanently.

AGENCY: Garfield County School District (Utah)

SERIES: 24427

TITLE: School board minutes

(continued)

APPRAISAL:

PRIMARY CLASSIFICATION:

Public